

Limpopo: Lephalale(LIM362) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b><u>Financial Performance</u></b>										
Property rates	-	-	15 777	17 999	19 075	19 075	16 420	-	-	-
Service charges	-	-	63 291	30 543	72 063	72 063	56 305	-	-	-
Investment revenue	-	-	8 672	2 700	4 500	4 500	5 733	-	-	-
Transfers recognised - operational	-	-	35 522	7 564	74 993	74 993	65 634	-	-	-
Other own revenue	-	-	57 190	8 607	37 123	37 123	68 140	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	180 452	67 413	207 755	207 755	212 232	-	-	-
Employee costs	-	-	52 401	55 501	62 573	62 573	61 729	-	-	-
Remuneration of councillors	-	-	5 284	7 302	7 806	7 806	5 658	-	-	-
Depreciation & asset impairment	-	-	7 568	7 040	7 952	7 952	-	-	-	-
Finance charges	-	-	3 333	2 038	2 007	2 007	1 541	-	-	-
Materials and bulk purchases	-	-	26 228	6 814	43 476	43 476	29 238	-	-	-
Transfers and grants	-	-	-	-	-	-	409	-	-	-
Other expenditure	-	-	74 503	94 272	130 916	130 916	71 170	-	-	-
<b>Total Expenditure</b>	-	-	169 317	172 967	254 730	254 730	169 744	-	-	-
<b>Surplus/(Deficit)</b>	-	-	11 135	(105 553)	(46 975)	(46 975)	42 488	-	-	-
Transfers recognised - capital	-	-	27 794	69 845	38 328	38 328	17 892	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	38 929	(35 708)	(8 647)	(8 647)	60 380	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	38 929	(35 708)	(8 647)	(8 647)	60 380	-	-	-
<b><u>Capital expenditure &amp; funds sources</u></b>										
<b>Capital expenditure</b>	-	-	18 919	32 090	51 396	51 396	24 596	96 251	30 948	24 543
Transfers recognised - capital	-	-	5 759	32 090	45 371	45 371	18 425	43 556	30 948	24 543
Public contributions & donations	-	-	173	-	-	-	327	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	12 987	-	6 025	6 025	675	52 695	-	-
<b>Total sources of capital funds</b>	-	-	18 919	32 090	51 396	51 396	19 427	96 251	30 948	24 543
<b><u>Financial position</u></b>										
Total current assets	-	-	134	52	52	52	-	-	-	-
Total non current assets	-	-	147	157	157	157	-	-	-	-
Total current liabilities	-	-	45	27	27	27	-	-	-	-
Total non current liabilities	-	-	16	12	12	12	-	-	-	-
Community wealth/Equity	-	-	220	170	170	170	-	-	-	-
<b><u>Cash flows</u></b>										
Net cash from (used) operating	-	-	40 615	33 132	33 132	33 132	72 363	(28)	(31)	(25)
Net cash from (used) investing	-	-	(22 506)	(30 355)	(30 355)	(30 355)	(25 521)	28	31	25
Net cash from (used) financing	-	-	846	(1 647)	(1 647)	(1 647)	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	49 515	1 134	1 134	1 134	77 402	-	-	-
<b><u>Cash backing/surplus reconciliation</u></b>										
Cash and investments available	-	-	112	43	43	43	-	-	-	-
Application of cash and investments	13 427	11 115	16 679	5 234	13 582	13 582	-	7 471	8 574	5 345
<b>Balance - surplus (shortfall)</b>	(13 427)	(11 115)	(16 567)	(5 192)	(13 540)	(13 540)	-	(7 471)	(8 574)	(5 345)
<b><u>Asset management</u></b>										
Asset register summary (WDV)	-	-	18 919	32 090	51 396	51 396	24 596	96 251	30 948	24 543
Depreciation & asset impairment	-	-	7 568	7 040	7 952	7 952	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b><u>Free services</u></b>										
Cost of Free Basic Services provided	-	1 036	1 185	1 274	1 274	1 274	1 274	1 465	1 558	1 659
Revenue cost of free services provided	-	-	-	-	-	-	-	2 774	2 950	3 139
<b><u>Households below minimum service level</u></b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	1	2	2	2	2	2	3	3	3
Refuse:	-	1	-	-	-	-	-	-	-	-

Limpopo: Lephalale(LIM362) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	68 228	30 269	36 390	36 390	-	-	-
Executive & Council				65 796	29 534	34 655	34 655			
Budget & Treasury Office				1 700	735	735	735			
Corporate Services				733		1 000	1 000			
<i>Community and Public Safety</i>		-	-	5 250	7 319	11 334	11 334	-	-	-
Community & Social Services				2 870	6 078	6 093	6 093			
Sport And Recreation										
Public Safety				765	1 241	1 241	1 241			
Housing				1 615		4 000	4 000			
Health										
<i>Economic and Environmental Services</i>		-	-	10 896	8 615	12 596	12 596	-	-	-
Planning and Development				1 535	1 018	906	906			
Road Transport				9 362	7 597	11 690	11 690			
Environmental Protection										
<i>Trading Services</i>		-	-	123 871	91 056	185 762	185 762	-	-	-
Electricity				45 537		75 687	75 687			
Water				51 955	59 142	64 505	64 505			
Waste Water Management				20 131	20 835	34 492	34 492			
Waste Management				6 249	11 079	11 079	11 079			
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	-	208 246	137 259	246 083	246 083	-	-	-
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	49 493	50 541	52 110	52 110	-	-	-
Executive & Council				29 464	27 084	27 852	27 852			
Budget & Treasury Office				8 147	7 894	11 235	11 235			
Corporate Services				11 882	15 564	13 023	13 023			
<i>Community and Public Safety</i>		-	-	12 019	20 339	24 022	24 022	-	-	-
Community & Social Services				7 838	16 603	17 135	17 135			
Sport And Recreation										
Public Safety				772	2 154	1 241	1 241			
Housing				3 010	1 582	5 600	5 600			
Health				399		46	46			
<i>Economic and Environmental Services</i>		-	-	24 166	31 394	33 399	33 399	-	-	-
Planning and Development				2 986	7 252	5 466	5 466			
Road Transport				21 180	24 143	27 933	27 933			
Environmental Protection										
<i>Trading Services</i>		-	-	83 639	70 692	145 198	145 198	-	-	-
Electricity				32 494		62 319	62 319			
Water				30 766	48 581	49 076	49 076			
Waste Water Management				13 011	14 742	26 249	26 249			
Waste Management				7 368	7 368	7 554	7 554			
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	-	169 317	172 967	254 730	254 730	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	38 929	(35 708)	(8 647)	(8 647)	-	-	-

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Limpopo: Lephalale(LIM362) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>										
<b>Revenue By Source</b>											
Property rates	2	-	-	15 777	17 999	19 075	19 075	16 399	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	21	-	-	-
Service charges - electricity revenue	2	-	-	35 171	-	40 182	40 182	35 030	-	-	-
Service charges - water revenue	2	-	-	18 030	19 568	19 579	19 579	11 940	-	-	-
Service charges - sanitation revenue	2	-	-	6 484	7 267	8 593	8 593	6 284	-	-	-
Service charges - refuse revenue	2	-	-	3 607	3 709	3 709	3 709	3 051	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	52	52	35	-	-	-
Interest earned - external investments		-	-	8 672	2 700	4 500	4 500	5 733	-	-	-
Interest earned - outstanding debtors		-	-	3 341	1 800	1 600	1 600	1 006	-	-	-
Dividends received		-	-	-	-	111	111	-	-	-	-
Fines		-	-	447	-	420	420	452	-	-	-
Licences and permits		-	-	1 888	-	3 765	3 765	14 645	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	35 522	7 564	74 993	74 993	65 634	-	-	-
Other own revenue	2	-	-	51 514	6 807	31 176	31 176	51 549	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	452	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		-	-	<b>180 452</b>	<b>67 413</b>	<b>207 755</b>	<b>207 755</b>	<b>212 232</b>	-	-	-
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	52 401	55 501	62 573	62 573	61 729	-	-	-
Remuneration of councillors		-	-	5 284	7 302	7 806	7 806	5 658	-	-	-
Debt impairment	3	-	-	6 936	2 000	2 000	2 000	-	-	-	-
Depreciation and asset impairment	2	-	-	7 568	7 040	7 952	7 952	-	-	-	-
Finance charges		-	-	3 333	2 038	2 007	2 007	1 541	-	-	-
Bulk purchases	2	-	-	26 228	6 814	43 476	43 476	29 238	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	368	320	356	356	2 764	-	-	-
Transfers and grants		-	-	-	-	-	-	409	-	-	-
Other expenditure	4,5	-	-	67 199	91 952	122 407	122 407	68 406	-	-	-
Loss on disposal of PPE		-	-	-	-	6 153	6 153	-	-	-	-
<b>Total Expenditure</b>		-	-	<b>169 317</b>	<b>172 967</b>	<b>254 730</b>	<b>254 730</b>	<b>169 744</b>	-	-	-
<b>Surplus/(Deficit)</b>		-	-	<b>11 135</b>	<b>(105 553)</b>	<b>(46 975)</b>	<b>(46 975)</b>	<b>42 488</b>	-	-	-
Transfers recognised - capital		-	-	27 794	69 845	38 328	38 328	17 892	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	<b>38 929</b>	<b>(35 708)</b>	<b>(8 647)</b>	<b>(8 647)</b>	<b>60 380</b>	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	-	<b>38 929</b>	<b>(35 708)</b>	<b>(8 647)</b>	<b>(8 647)</b>	<b>60 380</b>	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	<b>38 929</b>	<b>(35 708)</b>	<b>(8 647)</b>	<b>(8 647)</b>	<b>60 380</b>	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	<b>38 929</b>	<b>(35 708)</b>	<b>(8 647)</b>	<b>(8 647)</b>	<b>60 380</b>	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Limpopo: Lephalale(LIM362) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	1 264	1 735	896	896	631	3 680	790	790
Executive & Council						111	111	40			
Budget & Treasury Office				1 072	1 735	735	735	541	2 623	790	790
Corporate Services				191		50	50	50	1 057		
<i>Community and Public Safety</i>		-	-	842	6 043	6 094	6 094	3 087	10 682	-	-
Community & Social Services				548	6 043	6 052	6 052	3 087	10 666		
Sport And Recreation											
Public Safety				147							
Housing				147		43	43		16		
Health											
<i>Economic and Environmental Services</i>		-	-	5 456	3 412	6 724	6 724	6 854	17 389	-	-
Planning and Development											
Road Transport				5 456	3 412	6 724	6 724	6 854	17 389		
Environmental Protection											
<i>Trading Services</i>		-	-	11 356	20 900	37 681	37 681	14 024	64 500	30 158	23 753
Electricity				2 726	5 900	9 181	9 181	5 406	6 200		
Water				2 531	10 000	12 500	12 500	5 730	22 950	30 158	23 753
Waste Water Management				4 242	5 000	16 000	16 000	2 887	26 000		
Waste Management				1 857					9 350		
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	18 919	32 090	51 396	51 396	24 596	96 251	30 948	24 543
<b>Funded by:</b>											
National Government				5 759	32 090	45 371	45 371	18 425	43 556	30 948	24 543
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	5 759	32 090	45 371	45 371	18 425	43 556	30 948	24 543
Public contributions and donations	5			173				327			
Borrowing	6										
Internally generated funds				12 987		6 025	6 025	675	52 695		
Total Capital Funding	7	-	-	18 919	32 090	51 396	51 396	19 427	96 251	30 948	24 543

#### References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Limpopo: Lephalale(LIM362) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				111	42	42	42				
Call investment deposits	1				0	0	0				
Consumer debtors	1			14	9	9	9				
Other debtors				0							
Current portion of long-term receivables											
Inventory	2			8	1	1	1				
Total current assets		-	-	134	52	52	52	-	-	-	-
Non current assets											
Long-term receivables											
Investments				0							
Investment property											
Investment in Associate											
Property, plant and equipment	3			147	157	157	157				
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	147	157	157	157	-	-	-	-
TOTAL ASSETS		-	-	281	209	209	209	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4			2	2	2	2				
Consumer deposits				6	4	4	4				
Trade and other payables	4			38	20	20	20				
Provisions											
Total current liabilities		-	-	45	27	27	27	-	-	-	-
Non current liabilities											
Borrowing				16	12	12	12				
Provisions											
Total non current liabilities		-	-	16	12	12	12	-	-	-	-
TOTAL LIABILITIES		-	-	61	39	39	39	-	-	-	-
NET ASSETS	5	-	-	220	170	170	170	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				186	66	66	66				
Reserves	4			34	104	104	104				
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	220	170	170	170	-	-	-	-

## References

- Detail to be provided in Table SA3
- Include completed low cost housing to be transferred to beneficiaries within 12 months
- Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- Detail to be provided in Table SA3. Includes reserves to be funded by statute.
- Net assets must balance with Total Community Wealth/Equity

Limpopo: Lephalale(LIM362) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				119 362	102 072	102 072	102 072	155 797	203	145	151
Government - operating	1			68 084	103 236	103 236	103 236	93 571	87	96	115
Government - capital	1										
Interest									4	4	4
Dividends											
Payments											
Suppliers and employees				(50 893)	(67 104)	(67 104)	(67 104)	(91 407)	(320)	(273)	(292)
Finance charges				(95 938)	(105 072)	(105 072)	(105 072)	(85 598)	(2)	(2)	(2)
Transfers and grants	1										
NET CASH FROM(USED) OPERATING ACTIVITIES											
		-	-	40 615	33 132	33 132	33 132	72 363	(28)	(31)	(25)
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets				(22 506)	(30 355)	(30 355)	(30 355)	(25 521)	28	31	25
NET CASH FROM(USED) INVESTING ACTIVITIES											
		-	-	(22 506)	(30 355)	(30 355)	(30 355)	(25 521)	28	31	25
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				846	276	276	276				
Payments											
Repayment of borrowing					(1 923)	(1 923)	(1 923)				
NET CASH FROM(USED) FINANCING ACTIVITIES											
		-	-	846	(1 647)	(1 647)	(1 647)	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
		-	-	18 955	1 130	1 130	1 130	46 842	-	-	-
Cash/cash equivalents at the year begin:	2			30 560	4	4	4	30 560			
Cash/cash equivalents at the year end:	2			49 515	1 134	1 134	1 134	77 402			

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Limpopo: Lephalale(LIM362) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	18 919	32 090	51 396	51 396	96 251	30 948	24 543
Infrastructure - Road Transport				2 757		3 277	3 277	8 143		
Infrastructure - Electricity				1 796	5 900	9 181	9 181	6 200		
Infrastructure - Water				2 384	10 000	12 500	12 500	22 500	30 158	23 753
Infrastructure - Sanitation				3 947	5 000	11 000	11 000	24 300		
Infrastructure - Other				218	3 412	8 412	8 412	5 444		
Infrastructure		-	-	11 102	24 312	44 370	44 370	66 587	30 158	23 753
Community				548	6 043	6 052	6 052	8 662		
Heritage assets										
Investment properties										
Other assets	6			7 269	1 735	974	974	21 002	790	790
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road Transport		-	-	2 757	-	3 277	3 277	8 143	-	-
Infrastructure - Electricity		-	-	1 796	5 900	9 181	9 181	6 200	-	-
Infrastructure - Water		-	-	2 384	10 000	12 500	12 500	22 500	30 158	23 753
Infrastructure - Sanitation		-	-	3 947	5 000	11 000	11 000	24 300	-	-
Infrastructure - Other		-	-	218	3 412	8 412	8 412	5 444	-	-
Infrastructure		-	-	11 102	24 312	44 370	44 370	66 587	30 158	23 753
Community		-	-	548	6 043	6 052	6 052	8 662	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	7 269	1 735	974	974	21 002	790	790
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	18 919	32 090	51 396	51 396	96 251	30 948	24 543
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport				2 757		3 277	3 277	8 143		
Infrastructure - Electricity				1 796	5 900	9 181	9 181	6 200		
Infrastructure - Water				2 384	10 000	12 500	12 500	22 500	30 158	23 753
Infrastructure - Sanitation				3 947	5 000	11 000	11 000	24 300		
Infrastructure - Other				218	3 412	8 412	8 412	5 444		
Infrastructure		-	-	11 102	24 312	44 370	44 370	66 587	30 158	23 753
Community				548	6 043	6 052	6 052	8 662		
Heritage assets										
Investment properties										
Other assets	6			7 269	1 735	974	974	21 002	790	790
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	18 919	32 090	51 396	51 396	96 251	30 948	24 543
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>	3			7 568	7 040	7 952	7 952	-	-	-
<b>Repairs and Maintenance by Asset Class</b>										
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	-	7 568	7 040	7 952	7 952	-	-	-
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling			5	10	11	11	11	14	16	19
Piped water inside yard (but not in dwelling)				27	29	29	29	32	33	36
Using public tap (at least min.service level)	2		12	15	15	15	15	19	22	250
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	17	52	55	55	55	65	71	305
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	17	52	55	55	55	65	71	305
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)			7	12	13	13	13	13	14	14
Flush toilet (with septic tank)			1					0	0	0
Chemical toilet										
Pit toilet (ventilated)			7	1	1	1	1	1	1	1
Other toilet provisions (> min.service level)								1	1	1
<i>Minimum Service Level and Above sub-total</i>		-	15	13	14	14	14	15	16	16
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	15	13	14	14	14	15	16	16
<b>Energy:</b>										
Electricity (at least min.service level)			2	2	2	2	2	3	3	3
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	2	2	2	2	2	3	3	3
Electricity (< min.service level)			1	2	2	2	2	3	3	3
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	1	2	2	2	2	3	3	3
<b>Total number of households</b>	5	-	3	4	4	4	4	6	6	6
<b>Refuse:</b>										
Removed at least once a week			2	2	3	3	3			
<i>Minimum Service Level and Above sub-total</i>		-	2	2	3	3	3	-	-	-
Removed less frequently than once a week			1							
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	1	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	3	2	3	3	3	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)			6			1		2	2	2
Sanitation (free minimum level service)			1							
Electricity/other energy (50kwh per household per month)			3			2		3	3	3
Refuse (removed at least once a week)			1							
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)			201	250	270	270	270	277	295	314
Sanitation (free sanitation service)			94	110	110	110	110	106	112	120
Electricity/other energy (50kwh per household per month)			511	580	644	644	644	818	870	926
Refuse (removed once a week)			230	245	250	250	250	264	281	299
<b>Total cost of FBS provided (minimum social package)</b>		-	1 036	1 185	1 274	1 274	1 274	1 465	1 558	1 659
<b>Highest level of free service provided</b>										
Property rates (value threshold)			83							
Water (kilolitres per household per month)			11	12	12					
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)			10	10	10					
Electricity (kwh per household per month)			13							
Refuse (average litres per week)			21							
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)								1 059	1 126	1 198
Property rates (other exemptions, reductions and rebates)								250	266	283
Water								277	295	314
Sanitation								106	112	120
Electricity/other energy								818	870	926
Refuse								264	281	299
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	2 774	2 950	3 139

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Limpopo: Lephalale(LIM362) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>Section</b>											
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	49 515	1 134	1 134	1 134	77 402	–	–	–
Cash + investments at the yr end less applications - R'000	18(1)b	2	(13 427)	(11 115)	(16 567)	(5 192)	(13 540)	(13 540)	–	(7 471)	(8 574)	(5 345)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	6.3	0.2	0.1	0.1	9.2	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	3 613	–	38 929	(35 708)	(8 647)	(8 647)	60 380	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(57.7%)	129.9%	(6.0%)	(27.9%)	(106.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	89.8%	184.4%	80.7%	80.7%	112%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	8.8%	4.1%	2.2%	2.2%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	119.0%	94.6%	59.1%	59.1%	103.8%	(0.0%)	(0.1%)	(0.1%)
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	(40.2%)	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

[illegible]

Limpopo: Lephalale(LIM362) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Change in consumer debtors (current and non-current)			6	-	14	(6)	(6)	(6)	(14)	(9)	-	-